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## Presentation of the 1999 Enrique Fernandez Pena Accounting History Award

Academy of Accounting Historians

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Accounting Historians: Presentation of the 1999 Enrique Fernandez Pena Accounting History Award  
ture review section of their dissertation.

2. Academy members at doctoral granting institutions should encourage doctoral candidates to write dissertations on accounting history topics, or at the minimum, encourage them to include some coverage of accounting history - relevant to their particular research topic - in the literature review chapter.

### Implementation

The Committee is currently in the process of collecting course syllabi from

Academy members that either teach an accounting history course or integrate accounting history topics into other accounting courses they teach. The Committee is also in the process of collecting information on resource materials (e.g. articles, books, etc.) that illustrate how accounting history can be integrated into curricula. The collected materials will be organized and posted on the Academy's web page.

Ross Tondkar, Chair



## PRESENTATION OF THE 1999 ENRIQUE FERNANDEZ PENA ACCOUNTING HISTORY AWARD

The tenth congress of the AECA in Zaragoza, September 23-25, 1999, provided the opportunity to announce the person chosen to receive the Enrique Fernandez Pena Accounting History Award for 1999. A bronze trophy was sculptured by Jose Luis Fernandez based on the drawing named Exacedron Abscisus Vacuus by Leonardo da Vinci to illustrate the work of his good friend, Luca Pacioli. The award was first made in 1995 in honor of the memory of professor and accounting professional, Enrique Fernandez Pena, a founding member of AECA and principal force of the Accounting History Commission. Each year the award is given for a major study of accounting history in any of the Iberian languages published or presented during the year prior to June 30 of the year of the award.

For the fourth edition of the award, nineteen works complied with the requirements.

Antinori, Carlo: *El campo de estudio de la historia de la contabilidad y su evolucion en el tiempo*.

Benito Mundet, Helena: *La contabilidad de la Harinera La Montserrat durante el periodo de la Guerra Civil 1936-1939*.

Bernal, Antonio-Miguel: *La contabilidad como instrumento de conciliacion y arbitraje en la Carrera de Indias (siglos XV-XVIII)*.

Bernal Llorens, Mercedes: *Aspectos monetarios en*

*las Cortes castellanas de 1476 a 1551 y regulacion contable*.

Calvo Cruz, Mercedes: *La contabilidad de espolios y vacantes: el caso de la diocesis de Canaria. Fuentes para su estudio*.

Carmona, Salvador. y Macias, Marta: *Costes y Presupuestos en la Real Fabrica de Tabacos de Sevilla (1820-1877)*.

Carraso Fenech, Francisco, y Juan Banos Sanchez: *El Patronato de D. Rafael Tenorio y Santo Domingo: Un estudio de caso sobre caciquismo y contabilidad*.

Ezzamel, Mahmoud: *La Nueva Historia de la Contabilidad. Resultados y Retos*.

Feliu, Gaspar: *Los libros contables en el proceso legal de la quiebra de la Taula de Canvi de Pere des Caus y Andreu d'Olivella*.

Gomez Diaz, Donato y Luis Fernandez-Revuelta Perez: "Complejidad organizativa y desarrollo contable de los Positos en Espana, siglos XVI-XIX", *Revista de Contabilidad*, vol. 1, num. 2, julio-diciembre 1998.

Gutierrez Hidalgo, Fernando: *Sistemas de informacion para la toma de decisiones empresariales. El caso de la Real Fabrica de Tabacos de Sevilla (1775-1779)*.

Mayordomo Garcia-Chicote, Francisco: *El Racional de la Ciudad de Valencia a comienzos del siglo XVII. Su jurisdiccion contable, civil y penal*.

Nunez Torrado, Miriam: *El papel de los indi-*

*viduos en la institucionalizacion de practicas contables: el caso de la renta de la polvora en Nueva Espana (1757-1787)*. Doctoral thesis, Universidad de Sevilla.

Nunez Torrado, Miriam: *El papel de los indviduos en la institucionalizacion de practicas contables: el caso de la Renta de la Polvora en Nueva Espana (1757-1787)*. Seminar presentation.

Passola, Josep M: *Els orogens de la Banca Publica. Les Taules de Canvi Municipals*, Sabadell: Editorial Ausa, 1999.

Rodriguez Gonzalez, Ricardo: *La actividad bancaria de Simon Ruiz Embito en sus primeros anos. Sus cuentas con Lope de Median, Regidor de Medina del Campo y con otros familiares y allegados*.

Rubin Cordoba, Fernando: *La contabilidad en el Ayuntamiento de Sevilla*.

Trigos Jurado, Maria Jose: *Administracion y control de los Positos en la segunda mitad del siglo XVIII: su proyeccion al Posito de Estepa*.

Villaluenga de Gracia, Susana: *El cambio de la partida simple a la doble en la Contaduria de la "Santa Iglesia de Toledo" (hacia 1553)*.

The selection committee unanimously chose the book, *Els orogens de la Banca Publica. Les Taules de Canvi Municipals* by Josep Maria Passola. This book provided an extensive and important study, based on primary sources, about the Taules de Canvi of the kingdom of Aragon and especially about Taules de Canvi de Vic. These institutions constituted the first public banks and laws established by the initiative of the city populations were located. The Taula de Canvi of Barcelona was founded in 1401 and served as a model for those established in the mediterranean area.



## Accounting History at the AECA Tenth Congress

As on previous occasions, accounting history was a part of the tenth congress of the AECA in Zaragoza on September 23-25. The congress and the accounting history sessions were a complete success. Twelve presentations were made in three parallel sessions.

Concha Alvarez-Dardet, Juan Banos y Francisco Carrasco: *Diseño e implantación del sistema contable y de control en el proyecto de las nuevas poblaciones de Andalucía y Sierra Morena (1767-1770)*.

Helena Benito Mundet: *La contabilidad de la Harinera La Montserrat durante el periodo de la posguerra*.

Mercedes Calvo Cruz: *Los registros contables del depositario en la administración de los espolios y las vacantes en la diócesis de Canaria*.

Salvador Carmona y Rafael Donoso: *Precios, espíritu de beneficios y sistemas de costes*.

Esteban Hernandez Esteve: *Literatura contable española 1522-1943*.

J. Julian Hernandez Borreguero y Rafael Donoso Anes: *Posibilidades y perspectivas para la investigación histori-co-contable en los fondos del Archivo de la Catedral de*

*Sevilla*.

J. J. Lanero: *Aportaciones contables de un inglés desde Amberes: <A Breffe Instruction> de John Weddington (1567)*.

Fernando Martin Lamouroux: *La crisis de la moneda de vellon en el siglo XVII*.

Ramon Martinez Tapia: *<Le parfait negotiant> de Jacques Savary*.

Miriam Nunez Torrado: *Cambio economico y sistemas de informacion: la renta de la polvora en Nueva Espana*.

Josep Maria Passola: *El nacimiento de la banca publica. Las Taules de Canvi*.

Jorge Tua Pereda, Lorenzo Mate Sadornil y Begona Prieto Moreno: *El Libro de la Obra de la Iglesia de Santo Domingo de Silos*.

The presentation was of major interest to those from other countries as well as Spain and involved subjects from the fourteenth to twentieth century. The subjects were diverse, but many involved public accounting, English accounting, and Spanish accounting. The discussion following the presentations was extensive and interesting.